

EXHIBIT 31



FOLEY & LARDNER LLP

ATTORNEYS AT LAW

777 EAST WISCONSIN AVENUE
MILWAUKEE, WI 53202-5306
414.271.2400 TEL
414.297.4900 FAX
WWW.FOLEY.COM

WRITER'S DIRECT LINE
414.297.5518
awronski@foley.com EMAIL

CLIENT/MATTER NUMBER
012474-0427

August 27, 2020

Via E-Mail

Charles J. Nerko
Offit Kurman
10 East 40th Street, Suite 3500
New York, NY 10016

Re: Bessemer System Federal Credit Union

Dear Charles:

I received your letter, dated August 18, 2020. The proposed conditions it outlines are not acceptable, and we continue to disagree with your positions (many of which appear to be new). Our position remains that no meritorious grounds for disqualification exist, for the reasons detailed in my August 10, 2020 correspondence. Given the Court's order requiring mediation, I will not address your letter further at this time, but will do so if the parties are unsuccessful in resolving the case and discovery commences.

Very truly yours,

/s/ Andrew J. Wronski

Andrew J. Wronski

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